

## Temporary Duty (TDY) Travel Allowances

## Pt. 301-11

### Subpart C—Reduced Per Diem

301-11.200 Under what circumstances may my agency prescribe a reduced per diem rate lower than the prescribed maximum?

### Subpart D—Actual Expense

301-11.300 When is actual expense reimbursement warranted?  
301-11.301 Who in my agency can authorize/approve my request for actual expense?  
301-11.302 When should I request authorization for reimbursement under actual expense?  
301-11.303 What is the maximum amount that I may be reimbursed under actual expense?  
301-11.304 What if my expenses are less than the authorized amount?  
301-11.305 What if my actual expenses exceed the 300 percent ceiling?  
301-11.306 What expenses am I required to itemize under actual expense?

### Subpart E—Income Tax Reimbursement Allowance (ITRA), Tax Years 1993 and 1994

#### GENERAL

301-11.501 What is the Income Tax Reimbursement Allowance (ITRA)?  
301-11.502 Who is eligible to receive the ITRA?  
301-11.503 Are Federal Insurance Contribution Act (FICA) and Medicare deductions included in any reimbursement under this part?

#### EMPLOYEE RESPONSIBILITIES

301-11.521 Must I file a claim to be reimbursed for the additional income taxes incurred?  
301-11.522 If I was assessed an income tax penalty and/or interest payment due to incorrect income tax withholdings, are those payments reimbursable?  
301-11.523 What documentation must I submit to substantiate my claim?  
301-11.524 What steps must my agency take to determine my ITRA?  
301-11.525 Is the ITRA I receive taxable income?  
301-11.526 May I receive a lump sum payment of the additional tax liability on the covered ITRA in lieu of submitting another claim?  
301-11.527 If I elect a lump sum payment, how is the ITRA paid?  
301-11.528 If I do not elect lump sum payment is there any additional reimbursement?

#### AGENCY RESPONSIBILITIES

301-11.531 What documentation must the employee submit to substantiate a claim?  
301-11.532 How should we compute the employee's ITRA?  
301-11.533 Are tax penalty and interest payments reimbursable?  
301-11.534 What tax tables should we use to calculate the amount of allowable reimbursement?  
301-11.535 How should we calculate the ITRA?  
301-11.536 Is the ITRA reimbursement considered to be income to the employee?  
301-11.537 Are income taxes to be withheld from the ITRA?  
301-11.538 May we offer a lump sum payment to cover the income tax liability on the covered ITRA?  
301-11.539 If the employee does not elect a lump sum payment, how is the tax on the ITRA calculated?  
301-11.540 How do we handle any excess payment?

### Subpart F—Income Tax Reimbursement Allowance (ITRA), Tax Years 1995 and Thereafter

#### GENERAL

301-11.601 What is the Income Tax Reimbursement Allowance (ITRA)?  
301-11.602 Who is eligible to receive the ITRA?  
301-11.603 Are Federal Insurance Contribution Act (FICA) and Medicare deductions included in any reimbursement under this part?

#### EMPLOYEE RESPONSIBILITIES

301-11.621 Must I file a claim to be reimbursed for the additional income taxes incurred?  
301-11.622 If I was assessed an income tax penalty and/or interest payment due to incorrect income tax withholdings, are those payments reimbursable?  
301-11.623 What documentation must I submit to substantiate my claim?  
301-11.624 What steps must my agency take to determine my ITRA?  
301-11.625 Is the ITRA I receive taxable income?  
301-11.626 May I receive a lump sum payment of the additional tax liability on the covered ITRA in lieu of submitting another claim?  
301-11.627 If I elect a lump sum payment, how is the ITRA paid?  
301-11.628 If I do not elect lump sum payment is there any additional reimbursement?